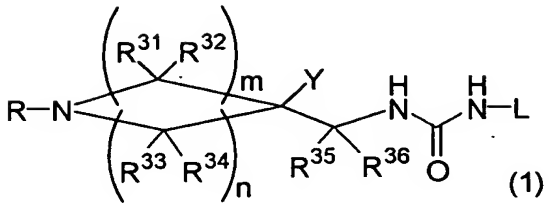
CLAIMS

1. A compound of the formula (1):



(1)

wherein m and n are independently an integer of 0 to 4, and m+n=4,

L is a cycloalkyl group, a substituted cycloalkyl group, an aromatic group, or a substituted aromatic group,

Y is an aryl group or a substituted aryl group,

R is a hydrogen atom, an alkyl group, a substituted alkyl group, an alkenyl group, a substituted alkenyl group, an alkynyl group, a substituted alkynyl group, a cycloalkyl group, a substituted cycloalkyl group, an aromatic group, a substituted aromatic group, or a group of the formula: $-C(=O)R^2$ (R^2 is an alkyl group, a substituted alkyl group, an alkenyl group, a substituted alkenyl group, an alkynyl group, a substituted alkynyl group, a cycloalkyl group, a substituted cycloalkyl group, an aromatic group, or a substituted aromatic group),

R^{31}, R^{32}, R^{33} and R^{34} are the same or different, and are selected, if two or more thereof exist, independently from a hydrogen atom, an alkyl group, a substituted alkyl group, a hydroxy group, an alkoxy group, and an aralkyloxy group, or a combination of R^{31} and R^{32}, and/or a combination of R^{33} and R^{34} may combine each other and form an oxo group,

R^{35} and R^{36} are the same or different, and are selected, if both exist, independently from a hydrogen atom, an alkyl group and a

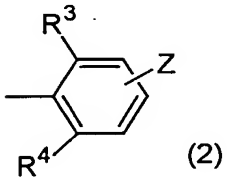
substituted alkyl group, or R^{35} and R^{36} may combined each other and form an oxo group,

or a prodrug thereof, or a pharmaceutically acceptable salt of the same.

2. The compound according to claim 1, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein Y is a phenyl group or a substituted phenyl group.

3. The compound according to claim 2, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein L is a substituted phenyl group.

4. The compound according to claim 3, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein L is a group of the formula (2):



(2)

wherein R^3 and R^4 are independently a substituted or unsubstituted lower alkyl group,

Z is a hydrogen atom, a hydroxy group, a lower alkylsulfonamido group, a lower alkoxycarbonylamino group, an amino group, a lower alkylamino group, or a di-lower alkyl amino group.

5. The compound according to claim 4, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein R is an aromatic group or a substituted aromatic group.

6. The compound according to claim 5, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein R is a substituted phenyl group.

7. The compound according to claim 6, or a prodrug

thereof, or a pharmaceutically acceptable salt of the same, wherein Y is a substituted phenyl group or a substituted pyridyl group, and said phenyl group or pyridyl group may be substituted by one or more groups, which are the same or different and selected from a hydroxy group and a group of the formula: -O-E-A {O is an oxygen atom, E is a divalent C_{1-8} hydrocarbon group optionally having an unsaturated bond, and A is a hydrogen atom, a hydroxy group, a carboxyl group, a lower alkoxycarbonyl group, a benzyloxycarbonyl group, a halogen atom, a cyano group, a trifluoromethyl group, an aralkyloxy group, an aryloxy group, a lower alkoxy group, a lower alkanoyloxy group, a lower alkylthio group, a lower alkylsulfinyl group, a lower alkylsulfonyl group, an alkyl-substituted or unsubstituted benzenesulfonyloxy group, a lower alkanoylamino group, a lower alkoxycarbonylamino group, a lower alkylsulfonamido group, a phthalimido group, a cycloalkyl group, an aryl group, a substituted aryl group, a heteroaryl group, a substituted heteroaryl group, or a group of the formula:-NR^6R^7 (R^6 and R^7 are independently a hydrogen atom, a lower alkyl group, a lower alkoxy-substituted lower alkyl group, a cycloalkyl group, a lower alkoxy-carbonyl group, a heteroarylmethyl group, or an aralkyl group, or R^6 and R^7 may combine each other, and with the adjacent nitrogen atom to which they bond, form a saturated cyclic amino group having 3 to 8 carbon atoms as ones forming the said ring, and optionally having one -NR^8- (R^8 is a hydrogen atom, a lower alkyl group, a phenyl group, a lower alkoxycarbonyl group, or a benzyl group) or one oxygen atom in the cycle thereof), a group of the formula: -C(=O)NR^6R^7 (R^6 and R^7 are as defined above), or a group of the formula:-NHC(=O)R^9 (R^9 is an alkyl group, a substituted alkyl group, a cycloalkyl group, or a substituted

cycloalkyl group)}.

8. The compound according to claim 7, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein in at least one of the substituents represented by the formula: -O-E-A on Y, E is a C_{1-4} alkylene group.

9. The compound according to claim 8, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein in at least one of the substituents represented by the formula: -O-E-A on Y, A is a hydrogen atom or a hydroxy group.

10. The compound according to claim 9, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein Z is a hydrogen atom or an amino group.

11. The compound according to claim 10, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein R^3 and R^4 are independently an unsubstituted lower alkyl group.

12. The compound according to claim 11, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein R is a substituted phenyl group or a substituted pyridyl group, and said phenyl group or pyridyl group may be substituted by one or more groups, which are the same or different and selected from a hydroxy group and a group of the formula: -O-E-A {O is an oxygen atom, E is a divalent C_{1-8} hydrocarbon group optionally having an unsaturated bond, and A is a hydrogen atom, a hydroxy group, a carboxyl group, a lower alkoxycarbonyl group, a benzyloxycarbonyl group, a halogen atom, a cyano group, a trifluoromethyl group, an aralkyloxy group, an aryloxy group, a lower alkoxy group, a lower alkanoyloxy group, a lower alkylthio group, a lower alkylsulfinyl group, a lower alkylsulfonyl group, an

alkyl-substituted or unsubstituted benzenesulfonyloxy group, a lower alkanoylamino group, a lower alkoxycarbonylamino group, a lower alkylsulfonamido group, a phthalimido group, a cycloalkyl group, an aryl group, a substituted aryl group, a heteroaryl group, a substituted heteroaryl group, or a group of the formula: $-NR^6R^7$ (R^6 and R^7 are independently a hydrogen atom, a lower alkyl group, a lower alkoxy-substituted lower alkyl group, a cycloalkyl group, a lower alkoxy-carbonyl group, a heteroarylmethyl group, or an aralkyl group, or R^6 and R^7 may combine each other, and with the adjacent nitrogen atom to which they bond, form a saturated cyclic amino group having 3 to 8 carbon atoms as ones forming the said ring, and optionally having one $-NR^8-$ (R^8 is a hydrogen atom, a lower alkyl group, a phenyl group, a lower alkoxycarbonyl group, or a benzyl group) or one oxygen atom in the cycle thereof), or a group of the formula: $-C(=O)NR^6R^7$ (R^6 and R^7 are as defined above)}.

13. The compound according to claim 12, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein in at least one of the substituents represented by the formula:-O-E-A on R, E is a C_{1-4} alkylene group.

14. The compound according to claim 13, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein in at least one of the substituents represented by the formula:-O-E-A on R, A is a hydrogen atom, a hydroxy group, a lower alkoxy group, a lower alkanoyloxy group, a lower alkanoylamino group, a lower alkoxy-carbonylamino group, or a group of the formula: $-NR^6R^7$ or the formula: $-C(=O)NR^6R^7$.

15. The compound according to claim 14, or a prodrug

thereof, or a pharmaceutically acceptable salt of the same, wherein in at least one of the substituents represented by the formula:-O-E-A on R, A is a hydrogen atom, a hydroxy group, a lower alkoxy group, or a group of the formula: $-NR^6R^7$ (R^6 and R^7 are independently a hydrogen atom or a lower alkyl group).

16. The compound according to claim 15, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein R^3 and R^4 are an isopropyl group.

17. The compound according to any one of claims 1 to 16, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein m is 2, n is 2, and all of R^{31}, R^{32}, R^{33}, R^{34}, R^{35} and R^{36} are a hydrogen atom.

18. A pharmaceutical composition comprising as an active ingredient the compound as set forth in any one of claims 1 to 17, or a prodrug thereof, or a pharmaceutically acceptable salt of the same.

19. An acyl-CoA: cholesterol acyl transferase (ACAT) inhibitor, which comprises as an active ingredient the compound as set forth in any one of claims 1 to 17, or a prodrug thereof, or a pharmaceutically acceptable salt of the same.

20. An agent for treatment of hyperlipidemia or atherosclerosis, which comprises as an active ingredient the compound as set forth in any one of claims 1 to 17, or a prodrug thereof, or a pharmaceutically acceptable salt of the same.

21. A method for treatment of hyperlipidemia or atherosclerosis in a patient in need, which comprises administering a therapeutically effective amount of the compound as set forth in any one of claims 1 to 17, or a prodrug thereof, or a pharmaceutically

acceptable salt of the same, to said patient.

22. A use of the compound as set forth in any one of claims 1 to 17, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, in preparation of an agent for treatment of hyperlipidemia or atherosclerosis.